

SECOND REGULAR SESSION

# HOUSE BILL NO. 2063

## 91ST GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE SEIGFREID.

Read 1<sup>st</sup> time February 27, 2002, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

4756L.011

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### AN ACT

To repeal section 100.255, RSMo, and to enact in lieu thereof two new sections relating to the rural economic development commission.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Section 100.255, RSMo, is repealed and two new sections enacted in lieu thereof, to be known as sections 67.1313 and 100.255, to read as follows:

**67.1313. 1. The governing body of every county in this state, other than a county containing part of a home rule city with more than four hundred thousand inhabitants which is located in more than one county or any city not within a county, shall, after voter approval pursuant to this section, levy a sales tax of one-quarter of one percent on all retail sales which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525, RSMo, for the purpose of funding operations of rural economic development, training for job creation or retention in rural areas, infrastructure and sites for industrial or agricultural development in rural areas, or for public infrastructure projects in rural areas.**

**2. The sales tax proposal shall be submitted at the general election in November, 2002, in substantially the following form:**

**Shall the County of ..... impose a sales tax of one-quarter of one percent on all retail sales for the purpose of economic development in the rural areas of the state?**

☐ YES

☐ NO

**If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the tax shall be in effect on the first day of the second quarter after the director of revenue receives notice of adoption of the tax.**

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20 If a majority of the votes cast by the qualified voters voting are opposed to the proposal,  
21 then the governing body of the county shall not impose the sales tax authorized in this  
22 section until the governing body of the county resubmits another proposal to authorize the  
23 governing body of the county to impose the sales tax authorized by this section and such  
24 proposal is approved by a majority of the qualified voters voting thereon.

25 3. The tax authorized by this section shall be in addition to any and all other sales  
26 taxes allowed by law. Any sales tax imposed pursuant to this section shall not be  
27 authorized for a period of more than ten years.

28 4. All revenue received by a county from the tax authorized pursuant to the  
29 provisions of this section shall be deposited in a special trust fund, and shall be used solely  
30 for rural economic development purposes within rural areas of the state for so long as the  
31 tax shall remain in effect.

32 5. Once the tax authorized by this section is abolished or is terminated by any  
33 means, all funds remaining in the special trust fund shall be used solely for rural economic  
34 development purposes within the state.

35 6. All sales taxes collected by the director of revenue pursuant to this section, less  
36 one percent for cost of collection which shall be deposited in the state's general revenue  
37 fund after payment of premiums for surety bonds as provided in section 32.087, RSMo,  
38 shall be deposited in a special trust fund, which is hereby created, to be known as the  
39 "Rural Economic Development Sales Tax Trust Fund".

40 7. The moneys in the rural economic development sales tax trust fund shall not be  
41 deemed to be state funds and shall not be commingled with any funds of the state. The  
42 director of revenue shall keep accurate records of the amount of money in the trust fund  
43 and which was collected in each county imposing a sales tax pursuant to this section, and  
44 the records shall be open to the inspection of officers of the county and the public.

45 8. There is hereby created within the department of agriculture the "Rural  
46 Economic Development Commission", which shall constitute a body corporate and politic  
47 and shall consist of nine members, including the lieutenant governor, the director of the  
48 department of agriculture, and the director of the department of economic development.  
49 All other members shall be appointed by the governor with the advice and consent of the  
50 senate, and shall serve for terms of four years. Members shall serve without compensation  
51 but shall be reimbursed for all necessary and actual expenses incurred by them in the  
52 performance of their official duties. Expenditures may be made from the trust fund by  
53 majority vote of the commission for any rural economic development purposes authorized  
54 by this section.

55           **9. The director of revenue may authorize the state treasurer to make refunds from**  
56 **the amounts in the trust fund for erroneous payments and overpayments made.**

57           **10. Except as modified in this section, all provisions of sections 32.085 and 32.087,**  
58 **RSMo, shall apply to the tax imposed pursuant to this section.**

59           **11. This section shall terminate January 1, 2013; provided however, that any tax**  
60 **imposed pursuant to this section prior to that time shall remain in effect for a period of no**  
61 **longer than ten years from the date of voter approval.**

100.255. As used in sections 100.250 to 100.297, the following terms mean:

2           (1) "Board", the Missouri development finance board created by section 100.265;

3           (2) "Borrower", any person, partnership, public or private corporation, association,  
4 development agency or any other entity eligible for funding under sections 100.250 to 100.297;

5           (3) "Development agency", any of the following:

6           (a) A port authority established pursuant to chapter 68, RSMo;

7           (b) The bi-state development agencies established pursuant to sections 70.370 to 70.440,  
8 RSMo, and sections 238.010 to 238.100, RSMo;

9           (c) A land clearance for redevelopment authority established pursuant to sections 99.300  
10 to 99.660, RSMo;

11           (d) A county, city, incorporated town or village or other political subdivision or public  
12 body of this state;

13           (e) A planned industrial expansion authority established pursuant to sections 100.300  
14 to 100.620;

15           (f) An industrial development corporation established pursuant to sections 349.010 to  
16 349.105, RSMo;

17           (g) A real property tax increment financing commission established pursuant to sections  
18 99.800 to 99.865, RSMo;

19           (h) **The rural economic development commission established pursuant to section**  
20 **67.1313, RSMo;**

21           (i) Any other governmental, quasi-governmental or quasi-public corporation or entity  
22 created by state law or by resolution adopted by the governing body of a development agency  
23 otherwise described in paragraphs (a) through (g) of this subdivision;

24           (4) "Development and reserve fund", the industrial development and reserve fund  
25 established pursuant to section 100.260;

26           (5) "Export finance fund", the Missouri export finance fund established pursuant to  
27 section 100.260;

28           (6) "Export trade activities" includes, but is not limited to, consulting, international  
29 market research, advertising, marketing, insurance, product research and design, legal assistance,

30 transportation, including trade documentation and freight forwarding, communication, and  
31 processing of foreign orders to and for exporters and foreign purchases and warehousing, when  
32 undertaken to export or facilitate the export of goods or services produced or assembled in this  
33 state;

34 (7) "Guarantee fund", the industrial development guarantee fund established by section  
35 100.260;

36 (8) "Infrastructure development fund", the infrastructure development fund established  
37 under section 100.263;

38 (9) "Infrastructure facilities", the highways, streets, bridges, water supply and distribution  
39 systems, mass transportation facilities and equipment, telecommunication facilities, jails and  
40 prisons, sewers and sewage treatment facilities, wastewater treatment facilities, airports,  
41 railroads, reservoirs, dams and waterways in this state, acquisition of blighted real estate and the  
42 improvements thereon, demolition of existing structures and preparation of sites in anticipation  
43 of development, public facilities and any other improvements provided by any form of  
44 government or development agency;

45 (10) "Participating lender", a lender authorized by the board to participate with the board  
46 in the making of a loan or to make loans the repayment of which is secured by the development  
47 and reserve fund;

48 (11) "Project", the purchase, construction, extension, and improvement of real estate,  
49 plants, buildings, structures or facilities, whether or not now in existence, used or to be used  
50 primarily as a factory, assembly plant, manufacturing plant, fabricating plant, distribution center,  
51 warehouse building, office building, port terminal or facility, transportation and transfer facility,  
52 industrial plant, processing plant, commercial or agricultural facility, nursing or retirement  
53 facility or combination thereof, recreational facility, cultural facility, public facilities, job training  
54 or other vocational training facility, infrastructure facility, video-audio telecommunication  
55 conferencing facility, office building, facility for the prevention, reduction, disposal or control  
56 of pollution, sewage or solid waste, facility for conducting export trade activities, or research and  
57 development building in connection with any of the facilities defined as a project in this  
58 subdivision. The term "project" shall also include any improvements, including, but not limited  
59 to, road or rail construction, alteration or relocation, and construction of facilities to provide  
60 utility service for any of the facilities defined as a project under this subdivision, along with any  
61 fixtures, equipment, and machinery, and any demolition and relocation expenses used in  
62 connection with any such projects and any capital used to promote and facilitate such facilities  
63 and notes payable from anticipated revenue issued by any development agency;

64 (12) "Public facility", any facility or improvements available for use by the general  
65 public including facilities for which user or other fees are charged on a nondiscriminatory basis.